

**441.26 Assessment rolls and books.**

1. The director of revenue shall each year prescribe the form of assessment roll to be used by all assessors in assessing property, in this state, also the form of pages of the assessor’s assessment book. The assessment rolls shall be in a form that will permit entering, separately, the names of all persons assessed, and shall also contain a notice in substantially the following form:

If you are not satisfied that the foregoing assessment is correct, you may contact the assessor on or after April 2, to and including April 25, of the year of the assessment to request an informal review of the assessment pursuant to [section 441.30](#).

If you are not satisfied that the foregoing assessment is correct, you may file a protest against such assessment with the board of review on or after April 2, to and including April 30, of the year of the assessment, such protest to be confined to the grounds specified in [section 441.37](#).

Dated: ..... day of ..... (month), ..... (year)

.....

County/City Assessor.

2. The notice in each odd-numbered year shall contain a statement that the assessments are subject to equalization pursuant to an order issued by the department of revenue, that the county auditor shall give notice on or before October 8 by publication in an official newspaper of general circulation to any class of property affected by the equalization order, that the county auditor shall give notice by mail postmarked on or before October 8 to each property owner or taxpayer whose valuation has been increased by the equalization order, and that the board of review shall be in session from October 10 to November 15 to hear protests of affected property owners or taxpayers whose valuations have been adjusted by the equalization order.

3. The assessment rolls shall be used in listing the property and showing the values affixed to the property of all persons assessed. The rolls shall be made in duplicate. The duplicate roll shall be signed by the assessor, detached from the original and delivered to the person assessed if there has been an increase or decrease in the valuation of the property. If there has been no change in the valuation, the information on the roll may be printed on computer stock paper and preserved as required by [this chapter](#). If the person assessed requests in writing a copy of the roll, the copy shall be provided to the person. The pages of the assessor’s assessment book shall contain columns ruled and headed for the information required by [this chapter](#) and that which the department of revenue deems essential in the equalization work of the department. The assessor shall return all assessment rolls and schedules to the county auditor, along with the completed assessment book, as provided in [this chapter](#), and the county auditor shall carefully keep and preserve the rolls, schedules, and book for a period of five years from the time of its filing in the county auditor’s office.

4. Beginning with valuations for January 1, 1977, and each succeeding year, for each parcel of property entered in the assessment book, the assessor shall list the classification of the property.

[C51, §471, 473; R60, §732, 733; C73, §821; C97, §1360, 1361; S13, §1360, 1361; C24, 27, 31, 35, 39, **§7115, 7116, 7117, 7118**; C46, §405.20, 441.10, 441.11, 441.13; C50, 54, 58, §405.20, 441.18, 441.19, 441.20, 441.21; C62, 66, 71, 73, 75, 77, 79, 81, §441.26]

[86 Acts, ch 1107, §1](#); [89 Acts, ch 296, §65](#); [2000 Acts, ch 1058, §56](#); [2003 Acts, ch 145, §286](#); [2004 Acts, ch 1101, §58](#); [2011 Acts, ch 25, §143](#); [2013 Acts, ch 123, §52, 64, 65](#); [2015 Acts, ch 109, §70, 75](#); [2015 Acts, ch 116, §4, 5, 13](#)

Referred to in [§331.508](#)  
2013 amendment to subsection 1 takes effect June 12, 2013, and applies to assessment years beginning on or after January 1, 2014; [2013 Acts, ch 123, §64, 65](#)

2015 amendments to subsections 1 and 2 by 2015 Acts, ch 116, §4, 5, apply to assessment years beginning on or after January 1, 2016;  
2015 Acts, ch 116, §13

See Code editor’s note on simple harmonization  
Subsections 1 – 3 amended